

*United States Attorney  
Southern District of New York*

March 3, 2023

**Via ECF**

The Honorable Paul G. Gardephe  
United States District Judge  
Southern District of New York  
40 Foley Square  
New York, New York 10007

The Honorable Edgardo Ramos  
United States District Judge  
Southern District of New York  
40 Foley Square  
New York, NY 10007

**Re:** *United States v. Seth Horowitz*, 19 Cr. 861 (PGG)  
*United States v. Neil Cole*, 19 Cr. 869 (ER)

Dear Judge Gardephe and Judge Ramos:

The Government respectfully submits this letter to advise the Court of factually related cases that are pending before different judges. On December 2, 2019, Seth Horowitz pled guilty in a case now pending before Judge Gardephe to the charges in Information 19 Cr. 861 pursuant to a cooperation agreement with the Government. In October 2021 and November 2022, Horowitz testified before Judge Ramos at two separate trials of the defendant in *United States v. Neil Cole*, 19 Cr. 869 (ER). Cole was convicted on certain counts at the November 2022 trial, and is scheduled to be sentenced by Judge Ramos on June 14, 2023 at 10:30 a.m. Horowitz is currently scheduled to be sentenced before Judge Gardephe on July 11, 2023, at 2 p.m.

Respectfully submitted,

DAMIAN WILLIAMS  
United States Attorney

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cc: Counsel of record (by ECF)